

**Exhibit 1**

**Reduced and Reclassified Claims**

## MODIFIED CLAIMS

| NAME  | CLAIM # | DEBTOR                                | PRIORITY STATUS     | AMOUNT                    | DEBTOR                                | PRIORITY STATUS     | AMOUNT                   |
|---|---------|---------------------------------------|---------------------|---------------------------|---------------------------------------|---------------------|--------------------------|
| NATRAJ HOME FURNISHINGS PVT LTD 318, PHASE-IV, SECTOR 57, HSIIDC INDUSTRIAL ESTATE KUNDLI, HARYANA, 131028  | 13633   | Jo-Ann Stores, LLC Jo-Ann Stores, LLC | 503(b)(9) Unsecured | \$107,999.97 \$465,190.15 | Jo-Ann Stores, LLC Jo-Ann Stores, LLC | 503(b)(9) Unsecured | \$20,000.00 \$553,190.12 |
|   |         |                                       | Subtotal            | \$573,190.12              |                                       | Subtotal            | \$573,190.12             |
| Reason: Modified priority reflects liabilities that were asserted as 503(b)(9) status, which are ineligible for such classification and shall be modified to a general unsecured claim. |         |                                       |                     |                           |                                       |                     |                          |